



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue, Lansing, Michigan***

***October 27, 2008
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC
Douglas B. Roberts, Member STC
Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of October 14, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to deny the complaint and classification appeals for parcels in Escanaba Township, Delta County. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for Whitefish Township, Chippewa County, and order the Township to hire an outside party to review the actions of the Board of Review. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved not to assume jurisdiction of the roll for Homer Township; Midland County because the Township has hired a new assessor. The Township must report to Executive Secretary Sobel every three months on their progress of the reappraisal. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for Emerson Township, Gratiot County and to ensure the reappraisal is complete by August 1, 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order the appearance of the Supervisor and Assessor for Adams Township, Arenac County at the December 10, 2008 meeting to discuss the continued problems within the Township.

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 6 of 2008, Inflation Rate Multiplier for 2009. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 7 of 2008, Equalization Calendar for 2009. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 8 of 2008, Tax Calendar for 2009. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 9 of 2008, Procedural Changes for 2009. (Item 8 on agenda)

The Commission has deferred the request for guidance regarding issuance of an OPRA Certificate and the layering of exemptions on top of land bank parcels until the December 10, 2008 meeting. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the new Real Estate Index System for Muskegon County. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved **not** to adopt the Draft Memo Recommending Principles for Classification on Personal Property.

It was moved by Roberts, supported by Morgan, and unanimously approved to clarify the definition of Industrial Parcels as parcels on which industrial activity is occurring.

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the recommendations of the staff for classification appeals; to ask Executive Secretary Sobel to prepare a recommendation on process changes and that if during the review of the process the Commissioners can revisit any classification change. (Item 11 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Morgan, and unanimously approved to revoke the Air Pollution Control Certificates previously issued for Test Cell Equipment.

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the MCL 211.154 **Detroit TMA Discovery Concurrences**. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 15 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 10, 2008**. (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 17 on agenda)

City of Kentwood, Kent County – Deny the 2005 and 2006 years only for lack of jurisdiction due to a transfer of ownership.

154-07-2745 MONROE LLC; 41-50-65-024-268; PERSONAL PROPERTY

2005 AV from \$ 958,600 to \$ 1,737,600 TV from \$ 958,600 to \$ 1,737,600
2006 AV from \$ 831,800 to \$ 1,580,400 TV from \$ 831,800 to \$ 1,580,400

154-07-2746 MONROE LLC; 41-50-65-015-210; PERSONAL PROPERTY

2005 AV from \$ 668,500 to \$ 877,050 TV from \$ 668,500 to \$ 877,050
2006 AV from \$ 606,100 to \$ 797,800 TV from \$ 606,100 to \$ 797,800

154-07-2747 MONROE LLC; 41-57-65-004-357; PERSONAL-IFT PROPERTY

2005 AV from \$ 173,800 to \$ 189,300 TV from \$ 173,800 to \$ 189,300
2006 AV from \$ 225,900 to \$ 238,600 TV from \$ 225,900 to \$ 238,600

154-07-2748 MONROE LLC; 41-57-65-004-358; PERSONAL-IFT PROPERTY

2005 AV from \$ 4,100 to \$ 5,900 TV from \$ 4,100 to \$ 5,900
2006 AV from \$ 94,000 to \$ 46,600 TV from \$ 94,000 to \$ 46,600

154-07-2749 MONROE LLC; 41-57-65-004-359; PERSONAL-IFT PROPERTY

2005 AV from \$ 330,200 to \$ 213,500 TV from \$ 330,200 to \$ 213,500
2006 AV from \$ 585,300 to \$ 438,900 TV from \$ 585,300 to \$ 438,900

City of Detroit, Wayne County

154-08-0680 JULIO BATEAU/NAILAH LLC; 01001513; REAL PROPERTY

2006 AV from \$ 78,585 to \$ 0 TV from \$ 19,455 to \$ 0
2007 AV from \$ 82,907 to \$ 0 TV from \$ 20,175 to \$ 0

City of Detroit, Wayne County

154-08-0681 NAILAH LLC; 01001513.001; REAL PROPERTY

2006 AV from \$ 0 to \$ 39,430 TV from \$ 0 to \$ 19,066
2007 AV from \$ 0 to \$ 39,430 TV from \$ 0 to \$ 19,066

154-08-0682 NAILAH LLC; 01001513.002; REAL PROPERTY

2006 AV from \$ 0 to \$ 56,687 TV from \$ 0 to \$ 35,960
2007 AV from \$ 0 to \$ 56,687 TV from \$ 0 to \$ 35,960

154-08-0683 AUDRA CARSON; 01001513.003; REAL PROPERTY

2006 AV from \$ 0 to \$ 69,148 TV from \$ 0 to \$ 24,211
2007 AV from \$ 0 to \$ 69,148 TV from \$ 0 to \$ 24,211

154-08-0684 NAILAH LLC; 01001513.004; REAL PROPERTY

2006 AV from \$ 0 to \$ 97,085 TV from \$ 0 to \$ 48,543
2007 AV from \$ 0 to \$ 97,085 TV from \$ 0 to \$ 48,543

154-08-0685 JULIO BATEAU; 01001515-6; REAL PROPERTY

2006 AV from \$ 49,885 to \$ 0 TV from \$ 49,885 to \$ 0
2007 AV from \$ 52,629 to \$ 0 TV from \$ 51,730 to \$ 0

154-08-0686 MARJA M. WINTERS; 01001515.002L; REAL PROPERTY

2006 AV from \$ 0 to \$ 102,670 TV from \$ 0 to \$ 102,670
2007 AV from \$ 0 to \$ 102,670 TV from \$ 0 to \$ 102,670

154-08-0687 SERA L. YOUNG; 01001516.001; REAL PROPERTY

2006 AV from \$ 0 to \$ 49,815 TV from \$ 0 to \$ 49,815
2007 AV from \$ 0 to \$ 49,815 TV from \$ 0 to \$ 49,815

154-08-0688 GARY WOZNIAK; 01001516.002; REAL PROPERTY

2006 AV from \$ 0 to \$ 113,810 TV from \$ 0 to \$ 113,810
2007 AV from \$ 0 to \$ 113,810 TV from \$ 0 to \$ 113,810

City of Detroit, Wayne County

154-08-0689 NAILAH LLC/EAST FERRY LLC; 01001516.003; REAL PROPERTY

2006 AV from \$ 0 to \$ 148,248 TV from \$ 0 to \$ 147,852

2007 AV from \$ 0 to \$ 148,248 TV from \$ 0 to \$ 147,852

154-08-0690 JUANITA R. JONES; 01001516.004L; REAL PROPERTY

2006 AV from \$ 0 to \$ 59,881 TV from \$ 0 to \$ 56,993

2007 AV from \$ 0 to \$ 59,881 TV from \$ 0 to \$ 56,933

154-08-0276-DIS A FERNANDEZ LAWRENTZ CONSTRUCTION; 20990394.00; Person
Property

****Morgan recused himself.**

2005 AV from \$ 0 to \$ 1,000 TV from \$ 0 to \$ 1,000

2006 AV from \$ 0 to \$ 1,000 TV from \$ 0 to \$ 1,000

2007 AV from \$ 0 to \$ 1,000 TV from \$ 0 to \$ 1,000

It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted** however, Commissioner Morgan recused himself from the City of Detroit Petitions ending in DIS: (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 17 on agenda) ([See attached link for file identification.](#))

The Commission approved a request from the State Assessors Board to order Mini 14 Point Reviews in China and East China Township.

The Commission asked that Equalization Directors provide an estimate of the change in overall value for their counties in order to help determine the appropriate values for State Assessed Telephone Properties for 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:50 P.M.

DATED TYPED: **October 27, 2008**

DATE APPROVED: **December 10, 2008**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission